

UNITED STATES COURT OF APPEALS  
FOR THE THIRD CIRCUIT

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No. 17-3525

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ARTHUR BEDROSIAN

v.

UNITED STATES OF AMERICA, DEPARTMENT OF THE TREASURY,  
INTERNAL REVENUE SERVICE,

Appellant

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Appeal from the United States District Court  
for the Eastern District of Pennsylvania  
(D.C. Civil Action No. 2:15-cv-05853)  
District Judge: Honorable Michael M. Baylson

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Argued September 25, 2018

Before: AMBRO, CHAGARES, and GREENAWAY, JR., Circuit Judges

**JUDGMENT**

This cause came on to be heard on the record before the United States District Court for the Eastern District of Pennsylvania and was argued on September 25, 2018.

On consideration whereof, IT IS ORDERED AND ADJUDGED by this Court that the judgment of the District Court entered September 20, 2017, is hereby vacated and remanded. No costs shall be taxed. All of the above in accordance with the opinion of this Court.



ATTEST:

s/ Patricia S. Dodszuweit  
Clerk

Dated: December 21, 2018 Certified to a true copy and issued in lieu  
of a formal mandate on 02/11/19

Teste: *Patricia A. Dodszuweit*  
Clerk, U.S. Court of Appeals for the Third Circuit